# **FISCAL NOTE**

## SB 2547 - HB 3165

February 25, 2002

**SUMMARY OF BILL:** Amends the Tennessee BEST statute to comply with the *Economic Growth and Tax Relief Reconciliation Act of 2001*, Section 529 of the Internal Revenue Code.

### **ESTIMATED FISCAL IMPACT:**

#### **MINIMAL**

### **CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James A. Davenport, Executive Director